

## STATISTICAL SECTION

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This part of Waukesha County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

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### **FINANCIAL TRENDS – TABLES 1-4**

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

### **REVENUE CAPACITY – TABLES 5-8**

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

### **DEBT CAPACITY – TABLES 9-11**

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

### **DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

### **OPERATING INFORMATION – TABLES 14-16**

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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WAUKESHA COUNTY, WISCONSIN

TABLE 1  
NET ASSETS BY COMPONENT  
LAST FOUR FISCAL YEARS  
(Accrual Basis of Accounting)

	2002	2003	2004	2005
Governmental activities				
Invested in capital assets, net of related debt	\$ 171,944,688	\$ 170,434,885	\$197,290,974	\$214,309,336
Restricted	9,763,548	10,832,441	10,865,479	12,652,751
Unrestricted	93,504,489	107,089,068	89,892,609	86,362,886
Total governmental activities net assets	<u>\$ 275,212,725</u>	<u>\$ 288,356,394</u>	<u>\$298,049,062</u>	<u>\$313,324,973</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 40,991,162	\$ 39,328,197	\$ 38,036,078	\$ 35,022,296
Restricted	-	-	-	-
Unrestricted	10,979,830	12,014,000	12,461,697	13,621,455
Total business-type activities net assets	<u>\$ 51,970,992</u>	<u>\$ 51,342,197</u>	<u>\$ 50,497,775</u>	<u>\$ 48,643,751</u>
Primary government				
Invested in capital assets, net of related debt	\$ 212,935,850	\$ 209,763,082	\$235,327,052	\$249,331,632
Restricted	9,763,548	10,832,441	10,865,479	12,652,751
Unrestricted	104,484,319	119,103,068	102,354,306	99,984,341
Total primary government net assets	<u>\$ 327,183,717</u>	<u>\$ 339,698,591</u>	<u>\$348,546,837</u>	<u>\$361,968,724</u>

**WAUKESHA COUNTY, WISCONSIN**

TABLE 2  
CHANGES IN NET ASSETS  
LAST FOUR FISCAL YEARS  
(Accrual Basis of Accounting)

	2002	2003	2004	2005
<b>Expenses</b>				
Governmental Activities:				
Justice and Law Enforcement	\$ 34,598,275	\$ 36,078,512	\$ 39,048,420	\$ 43,593,777
Health and Human Services	74,646,711	77,929,109	85,807,215	87,663,924
Environment, Parks & Education	17,019,186	16,222,494	15,262,212	18,151,819
Public Works	27,311,245	31,344,254	22,404,865	25,327,577
General Government	13,711,530	10,270,563	17,733,308	12,907,820
Interest and Fiscal Charges	3,186,232	3,238,235	3,107,242	3,095,861
Total governmental activities expenses	<u>170,473,179</u>	<u>175,083,167</u>	<u>183,363,262</u>	<u>190,740,778</u>
Business-type Activities:				
Radio services	819,340	769,038	720,913	762,127
Golf courses	3,089,523	3,069,237	3,157,157	3,148,772
Ice arenas	1,061,519	1,086,788	1,067,316	1,132,778
Exposition center	753,348	768,561	795,052	-
Materials recovery facility	1,547,451	1,640,737	1,684,605	1,854,316
Airport	1,627,952	1,637,759	1,662,400	1,854,729
Total business-type activities expenses	<u>8,899,133</u>	<u>8,972,120</u>	<u>9,087,443</u>	<u>8,752,722</u>
Total primary government expenses	<u>\$ 179,372,312</u>	<u>\$ 184,055,287</u>	<u>\$ 192,450,705</u>	<u>\$ 199,493,500</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for services				
Justice and law enforcement	\$ 8,663,032	\$ 8,898,877	\$ 8,913,692	\$ 9,087,478
Health and human services	7,743,738	8,081,741	8,020,568	8,528,030
Environment, parks and education	7,111,605	8,713,853	7,086,671	8,024,456
Public works	3,984,985	3,533,209	3,518,512	4,126,423
General government	701,711	1,021,247	1,016,550	935,504
Operating grants and contributions				
Justice and law enforcement	2,352,890	2,361,239	2,392,220	2,615,653
Health and human services	49,244,887	51,425,259	55,403,624	57,179,817
Environment, parks and education	1,857,609	2,973,340	2,631,568	2,334,438
Public works	7,975,790	7,080,532	4,351,188	5,442,705
General government	397,938	812,555	1,851,950	477,224
Capital grants and contributions				
Public works	1,387,687	1,803,947	2,153,667	3,168,989
General government	124,296	187,958	243,669	416,613
Total governmental activities program revenues	<u>91,546,168</u>	<u>96,893,757</u>	<u>97,583,879</u>	<u>102,337,330</u>
Business-type Activities:				
Charges for services				
Radio services	561,027	508,705	548,009	573,784
Golf courses	3,055,406	3,058,101	3,010,037	3,143,569
Ice arenas	899,844	878,875	884,826	896,627
Exposition center	582,062	740,957	607,273	-
Materials recovery facility	799,509	875,550	1,123,606	1,182,572
Airport	584,748	600,628	592,027	635,278
Operating grants and contributions				
Radio services				395,404
Materials recovery facility	1,098,183	1,082,297	1,072,517	1,071,968
Airport	-	-	-	135,835
Capital grants and contributions				
Radio services	-	-	-	136,372
Ice arenas	-	-	-	(14,203)
Airport	-	-	-	312,281
Total business-type activities program revenues	<u>7,580,779</u>	<u>7,745,113</u>	<u>7,838,295</u>	<u>8,469,487</u>
Total primary government program revenues	<u>\$ 99,126,947</u>	<u>\$ 104,638,870</u>	<u>\$ 105,422,174</u>	<u>\$ 110,806,817</u>

WAUKESHA COUNTY, WISCONSIN

TABLE 2  
CHANGES IN NET ASSETS  
LAST FOUR FISCAL YEARS  
(Accrual Basis of Accounting)

	2002	2003	2004	2005
<b>Net (Expense) Revenue</b>				
Governmental activities	\$ (78,927,011)	\$ (78,189,410)	\$ (85,779,383)	\$ (88,403,448)
Business-type activities	(1,318,354)	(1,227,007)	(1,249,148)	(283,235)
<b>Total primary government net expense</b>	<u>\$ (80,245,365)</u>	<u>\$ (79,416,417)</u>	<u>\$ (87,028,531)</u>	<u>\$ (88,686,683)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property taxes	\$ 78,837,884	\$ 82,474,031	\$ 86,529,333	\$ 89,356,561
Intergovernmental revenues	3,626,232	3,473,922	2,049,836	1,858,821
Investment earnings	9,235,265	3,473,835	4,065,836	4,152,399
Miscellaneous	2,525,484	1,211,447	2,176,519	5,975,479
Gains (losses) on disposal/sale of capital assets	(1,287)	277,111	300,527	337,544
Capital contributions	28,561	22,733		-
Transfers	339,000	400,000	350,000	2,081,339
Total governmental activities	<u>94,591,139</u>	<u>91,333,079</u>	<u>95,472,051</u>	<u>103,762,143</u>
Business-type Activities:				
Property taxes	595,553	563,053	361,453	201,453
Investment earnings	427,137	395,295	365,709	203,436
Miscellaneous	21,593	40,445	27,564	105,661
Gains (losses) on disposal/sale of capital assets	15,066	(30,581)	-	-
Capital contributions	317,623	30,000	-	-
Transfers	(339,000)	(400,000)	(350,000)	(2,081,339)
Total business-type activities	<u>1,037,972</u>	<u>598,212</u>	<u>404,726</u>	<u>(1,570,789)</u>
Total primary government	<u>95,629,111</u>	<u>91,931,291</u>	<u>95,876,777</u>	<u>102,191,354</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$ 15,664,128	\$ 13,143,669	\$ 9,692,668	\$ 15,358,695
Business-type Activities	(280,382)	(628,795)	(844,422)	(1,854,024)
Total primary government	<u>\$ 15,383,746</u>	<u>\$ 12,514,874</u>	<u>\$ 8,848,246</u>	<u>\$ 13,504,671</u>

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WAUKESHA COUNTY, WISCONSIN

TABLE 3  
FUND BALANCES  
GOVERNMENTAL FUNDS  
LAST FOUR FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2002	2003	2004	2005
General Fund				
Reserved	\$ 20,897,224	\$ 22,470,548	\$ 16,200,077	\$ 11,162,858
Unreserved				
Designated for Subsequent Year's Expenditures	6,821,662	8,803,399	7,189,330	10,334,800
Undesignated	<u>27,771,227</u>	<u>25,724,954</u>	<u>26,960,561</u>	<u>28,360,969</u>
Total General Fund	<u>\$55,490,113</u>	<u>\$ 56,998,901</u>	<u>\$ 50,349,968</u>	<u>\$ 49,858,627</u>
All Other Governmental Funds				
Reserved	\$ 29,363,924	\$ 30,843,987	\$ 17,251,975	\$ 18,301,420
Unreserved				
Designated for Subsequent Year's Expenditures				
Special revenue funds	2,164,610	2,858,564	3,041,435	3,992,290
Capital projects funds	11,404,666	10,678,017	10,932,807	10,138,578
Undesignated				
Special revenue funds	<u>3,544,721</u>	<u>3,600,440</u>	<u>2,723,803</u>	<u>2,814,261</u>
Total All Other Governmental Funds	<u>\$ 46,477,921</u>	<u>\$ 47,981,008</u>	<u>\$ 33,950,020</u>	<u>\$ 35,246,549</u>

**WAUKESHA COUNTY, WISCONSIN**

TABLE 4  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)

	1996	1997	1998	1999
<b>Revenues</b>				
Intergovernmental contracts/grants	\$ 51,229,756	\$ 52,242,400	\$ 54,685,172	\$ 57,759,652
Property taxes	59,303,827	60,829,509	63,715,170	66,016,491
Fines and Licenses	2,529,888	2,722,387	2,569,544	2,601,597
Charges for services	11,578,522	12,076,047	14,218,378	14,438,207
Interdepartmental revenues	3,895,600	3,860,983	3,962,849	3,810,330
Investment earnings	5,465,989	5,998,214	7,076,428	3,634,894
Miscellaneous	6,588,216	7,159,171	7,587,423	6,466,676
<b>Total revenues</b>	<b>140,591,798</b>	<b>144,888,711</b>	<b>153,814,964</b>	<b>154,727,847</b>
<b>Expenditures</b>				
Justice and law enforcement	27,199,407	28,510,323	29,805,001	30,810,844
Health and human services	52,537,474	53,052,596	53,970,747	58,360,019
Environment, parks and education	10,180,794	10,812,303	10,811,442	13,089,384
Public works	10,473,368	10,880,792	11,660,949	12,469,667
General government	16,521,711	19,753,114	17,693,724	19,807,027
Capital outlay	14,773,087	18,597,752	18,450,878	22,228,321
Debt service				
Principal	15,380,000 (a)	6,810,000	11,650,000 (b)	10,050,000 (c)
Interest	2,866,384	2,818,743	2,950,776	2,849,842
<b>Total expenditures</b>	<b>149,932,225</b>	<b>151,235,623</b>	<b>156,993,517</b>	<b>169,665,104</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(9,340,427)</b>	<b>(6,346,912)</b>	<b>(3,178,553)</b>	<b>(14,937,257)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from borrowing	18,325,000	9,800,000	9,800,000	9,900,000
Transfers in	4,079,043	3,471,845	5,710,218	4,911,022
Transfers out	(4,169,293)	(3,941,845)	(6,160,218)	(7,111,022)
<b>Total other financing sources (uses)</b>	<b>18,234,750</b>	<b>9,330,000</b>	<b>9,350,000</b>	<b>7,700,000</b>
<b>Net change in fund balances</b>	<b>\$ 8,894,323</b>	<b>\$ 2,983,088</b>	<b>\$ 6,171,447</b>	<b>\$ (7,237,257)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>13.5%</b>	<b>7.3%</b>	<b>10.5%</b>	<b>8.7%</b>

(a) Includes \$9,425,000 used to redeem the outstanding portions of the 1990 and 1991 GOPNs.

(b) Includes \$3,500,000 used to redeem the outstanding portions of the 1992 GOPN.

WAUKESHA COUNTY, WISCONSIN

TABLE 4  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS  
(Modified Accrual Basis of Accounting)

2000	2001	2002	2003	2004	2005
\$ 61,741,028	\$ 64,332,656	\$ 68,306,672	\$ 71,257,386	\$ 72,749,971	\$ 76,557,351
69,237,491	71,705,192	75,757,280	79,097,296	83,342,607	87,143,453
3,128,218	3,180,007	3,393,102	3,635,034	3,812,876	3,631,315
14,335,782	16,457,970	17,256,440	19,224,555	17,597,113	18,579,200
4,536,924	4,633,636	3,187,421	3,405,148	3,621,947	3,686,856
9,289,186	7,490,377	8,568,027	2,911,689	3,602,798	3,717,816
7,966,716	10,216,636	9,311,951	10,352,974	9,963,977	13,476,199
170,235,345	178,016,474	185,780,893	189,884,082	194,691,289	206,792,190
31,637,875	33,144,802	34,860,661	37,009,124	40,169,082	44,280,802
63,302,190	70,085,501	75,630,787	79,453,173	85,475,260	87,717,456
13,028,376	17,258,719	16,083,615	16,582,111	17,116,993	18,173,873
14,329,028	19,829,848	19,030,266	18,076,272	17,051,124	18,614,546
21,943,866	15,913,402	12,117,499	11,323,404	13,680,880	11,993,665
15,009,684	13,519,854	18,900,397	25,779,056	40,815,054	27,977,981
8,125,000	24,500,000 (d)	8,445,000	8,920,000	12,200,000 (e)	8,715,000
2,722,081	2,995,040	3,005,319	3,133,384	3,040,550	3,002,020
170,098,100	197,247,166	188,073,544	200,276,524	229,548,943	220,475,343
137,245	(19,230,692)	(2,292,651)	(10,392,442)	(34,857,654)	(13,683,153)
9,900,000	26,843,984	14,600,000	13,500,000	14,000,000	14,400,000
3,174,837	4,138,363	4,946,756	4,576,165	10,013,994	5,937,615
(1,908,285)	(5,925,030)	(5,597,756)	(4,671,848)	(9,836,261)	(5,766,490)
11,166,552	25,057,317	13,949,000	13,404,317	14,177,733	14,571,125
\$ 11,303,797	\$ 5,826,625	\$ 11,656,349	\$ 3,011,875	\$ (20,679,921)	\$ 887,972

7.0%

15.0%

6.8%

6.9%

8.1%

6.1%

(c) Includes \$2,350,000 used to redeem the 2002 maturity of the 1993 GOPN.

(d) Includes \$16,400,000 used to redeem the outstanding portions of the 1994, 1995, and 1996 GOPNs.

(e) Includes \$4,800,000 used to redeem the outstanding portions of the 1997 GOPN.

WAUKESHA COUNTY, WISCONSIN

TABLE 5  
EQUALIZED VALUE OF TAXABLE PROPERTY (a)  
LAST TEN FISCAL YEARS

Fiscal Year	Real Estate				Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other				
1996	16,661,619,800	3,783,958,700	736,833,100	333,435,400	916,435,700	498,043,400	21,934,239,300	\$2.81
1997	17,617,710,400	4,115,220,100	852,065,600	357,123,200	978,090,900	538,575,500	23,381,634,700	\$2.74
1998	18,443,537,700	4,406,343,400	924,246,900	369,103,200	1,084,420,200	475,541,150	24,752,110,250	\$2.68
1999	19,843,752,500	4,959,811,700	1,006,218,600	382,716,200	808,226,300	557,889,150	26,442,836,150	\$2.58
2000	21,662,826,700	5,534,875,800	1,119,165,400	295,219,200	869,649,200	639,661,050	28,842,075,250	\$2.46
2001	23,510,976,600	5,918,032,800	1,208,651,700	274,861,800	907,484,500	742,533,650	31,077,473,750	\$2.42
2002	25,670,011,600	6,412,417,200	1,253,162,000	250,660,800	932,193,600	727,335,650	33,791,109,550	\$2.31
2003	28,124,600,400	6,940,711,200	1,284,126,600	237,492,300	863,239,900	539,735,350	36,910,435,050	\$2.21
2004	30,903,597,300	7,586,152,200	1,305,452,400	232,229,300	912,142,500	695,508,650	40,244,065,050	\$2.11
2005	34,623,811,100	8,355,041,700	1,341,525,900	231,366,700	899,285,800	836,938,750	44,614,092,450	\$1.96

SOURCE: Wisconsin Department of Revenue, Bureau of Property Tax

- (a) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.
- (b) Equalized Values are reduced by Tax Increment District value increments for apportioning the County levy.
- (c) Per \$1,000 of equalized value.

**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 6**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
Last Ten Years  
*(Rate per \$1,000 of equalized value)(a)*

	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>County direct rates (b)</b>			
General	\$2.21	\$2.11	\$1.96
Federated Library (c)	\$0.26	\$0.24	\$0.24
<b>Overlapping rates</b>			
<b>Cities:</b>			
Brookfield	\$17.71 - \$19.04	\$16.76 - \$17.87	\$15.15 - \$16.98
Delafield	\$15.87 - \$19.11	\$16.19 - \$17.37	\$13.68 - \$16.22
Muskego	\$17.11 - \$19.41	\$15.92 - \$18.48	\$14.25 - \$16.67
New Berlin	\$17.77 - \$20.41	\$17.18 - \$18.86	\$15.79 - \$17.65
Oconomowoc	\$17.34 - \$17.36	\$16.15 - \$16.17	\$14.85 - \$14.92
Pewaukee	\$14.69 - \$19.12	\$14.21 - \$17.47	\$12.56 - \$15.20
Waukesha	\$20.78	\$21.40	\$18.20
<b>Towns:</b>			
Brookfield	\$16.08 - \$16.99	\$15.08 - \$16.20	\$13.62 - \$15.43
Delafield	\$13.61 - \$16.92	\$12.67 - \$15.32	\$11.31 - \$13.80
Eagle	\$12.43 - \$16.33	\$11.98 - \$14.20	\$10.98 - \$13.35
Genesee	\$13.11 - \$15.68	\$12.42 - \$14.73	\$11.61 - \$12.47
Lisbon	\$15.64 - \$18.11	\$13.73 - \$17.08	\$12.48 - \$14.67
Merton	\$13.04 - \$17.02	\$12.64 - \$15.96	\$10.98 - \$13.59
Mukwonago			\$12.53 - \$13.33
Oconomowoc	\$14.78 - \$15.76	\$13.38 - \$15.80	\$11.74 - \$13.75
Ottawa	\$13.31 - \$15.93	\$12.76 - \$15.12	\$11.33 - \$13.61
Summit	\$13.86 - \$15.47	\$13.58 - \$14.87	\$11.52 - \$13.28
Vernon	\$14.74 - \$15.19	\$13.38 - \$80.18	\$11.58 - \$84.58
Waukesha	\$13.85	\$13.36	\$11.97
<b>Villages:</b>			
Big Bend	\$20.22	\$18.91	\$17.09
Butler	\$20.52 - \$21.15	\$19.41 - \$19.69	\$17.57 - \$17.66
Chenequa	\$18.15 - \$19.99	\$15.94 - \$17.67	\$14.00 - \$15.70
Dousman	\$19.45	\$17.03	\$15.16
Eagle	\$17.60	\$18.00	\$16.86
Elm Grove	\$20.34	\$18.73	\$17.84
Hartland	\$17.69 - \$19.54	\$15.89 - \$17.78	\$14.00 - \$16.17
Lac LaBelle	\$15.13	\$14.85	\$12.99
Lannon	\$18.93 - \$19.83	\$17.72 - \$17.99	\$16.35 - \$16.53
Menomonee Falls	\$19.32 - \$20.15	\$18.54 - \$18.81	\$16.17 - \$16.86
Merton	\$17.45 - \$17.47	\$15.58 - \$18.39	\$13.57 - \$15.64
Mukwonago	\$19.25 - \$19.86	\$18.43 - \$19.31	\$16.45 - \$17.19
Nashotah	\$18.65	\$16.95	\$15.47
North Prairie	\$16.79 - \$18.33	\$15.29 - \$16.73	\$13.72 - \$14.98
Oconomowoc Lake	\$15.53	\$14.73	\$12.74
Pewaukee	\$19.53	\$18.43	\$17.37
Sussex	\$17.66 - \$19.65	\$17.17 - \$18.60	\$15.71 - \$16.26
Wales	\$16.17	\$15.51	\$13.65

(a) Rate is subject to limitations as described in Note 3 (D) of the Notes to Financial Statements.

(b) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.

(c) There are sixteen member libraries in the Federated Library System. The tax applies to taxable properties in the nineteen communities without a library.

WAUKESHA COUNTY, WISCONSIN

TABLE 7  
PRINCIPAL TAXPAYERS  
2005 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>2005 Equalized Value</u>	<u>2005 Rank</u>	<u>2005 Percentage of Total Equalized Value</u>	<u>1996 Equalized Value</u>	<u>1996 Rank</u>	<u>1996 Percentage of Total Equalized Value</u>
Individual	\$ 146,323,100	1	0.32%	\$ 43,313,971	6	0.19%
Pabst Farms	130,947,400	2	0.29%	--		--
Bielinski Bros.	110,649,400	3	0.24%	50,293,283	4	0.22%
Brookfield Square	106,245,900	4	0.23%	58,793,226	2	0.26%
Harmony Homes	101,891,300	5	0.22%	41,437,283	7	0.18%
Target Corporation	93,922,400	6	0.21%	--		--
General Electric Medical Systems	90,567,800	7	0.20%	75,032,385	1	0.33%
Kohl's Department Store	89,164,300	8	0.20%	33,954,011	8	0.15%
Sunset Investment Co.	71,491,400	9	0.16%	--		--
Individual	68,064,000	10	0.15%	--		--
Quad Graphics	--		--	52,935,370	3	0.24%
Dayton Hudson Corporation	--		--	47,655,180	5	0.21%
Cooper Power System	--		--	24,459,207	9	0.11%
Firstar Corporation	--		--	23,424,538	10	0.10%
<b>TOTAL</b>	<b>\$1,009,267,000</b>		<b>2.22%</b>	<b>\$451,298,454</b>		<b>2.01%</b>
<b>TOTAL COUNTY EQUALIZED VALUE</b>	<b>\$45,451,031,200</b>			<b>\$22,432,282,700</b>		

Source: Waukesha County Tax System

**WAUKESHA COUNTY, WISCONSIN**

TABLE 8  
PROPERTY TAXES LEVIED AND COLLECTIONS  
LAST TEN FISCAL YEARS

Settlement Year (A)	Total Tax Roll	As of December 31 of Settlement Year		Cumulative as of December 31, 2005	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
1996	\$542,136,992	\$538,286,340	99.29%	\$542,123,803	100.00%
1997	\$529,622,863	\$526,557,700	99.42%	\$529,618,949	100.00%
1998	\$543,469,071	\$540,381,030	99.43%	\$543,465,285	100.00%
1999	\$575,585,043	\$572,331,202	99.43%	\$575,581,174	100.00%
2000	\$592,900,730	\$589,659,119	99.45%	\$592,896,496	100.00%
2001	\$616,724,632	\$612,859,652	99.37%	\$616,700,376	100.00%
2002	\$662,116,100	\$657,637,060	99.32%	\$662,080,154	99.99%
2003	\$688,967,171	\$684,864,602	99.40%	\$688,586,193	99.94%
2004	\$723,215,360	\$719,960,843	99.55%	\$722,119,675	99.85%
2005	\$760,508,669	\$757,099,379	99.55%	\$757,099,379	99.55%

SOURCE: Waukesha County Treasurer's Tax Settlement Reports

NOTE: (A) The County levy is settled (collected) by the County Treasurer in the year following the year it is levied.

WAUKESHA COUNTY, WISCONSIN

TABLE 9  
RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION  
AND DEBT PER CAPITA  
LAST TEN FISCAL YEARS

---

<u>Year Ending December 31</u>	<u>Estimated Population (A)</u>	<u>Equalized Valuation (B)</u>	<u>Outstanding Debt</u>	<u>Percent of Debt to Equalized Valuation</u>	<u>Debt Per Capita</u>
1996	334,077	\$21,934,239,300	\$56,160,695	0.26%	168.11
1997	341,338	\$23,381,634,700	\$57,425,000	0.25%	168.24
1998	345,440	\$24,752,110,250	\$55,575,000	0.22%	160.88
1999	350,273	\$26,442,836,150	\$55,425,000	0.21%	158.23
2000	360,767	\$28,802,075,250	\$57,200,000	0.20%	158.55
2001	363,571	\$31,074,293,750	\$58,930,000	0.19%	162.09
2002	368,077	\$33,791,109,550	\$65,085,000	0.19%	176.82
2003	371,189	\$36,910,435,050	\$69,665,000	0.19%	187.68
2004	373,339	\$40,244,065,050	\$71,465,000	0.18%	191.42
2005	377,208	\$44,614,092,450	\$77,150,000	0.17%	204.53

NOTES:

(A) Source: 2000 Census Data, Wisconsin Department of Administration.

(B) Value as reduced by tax incremental financing districts.

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WAUKESHA COUNTY, WISCONSIN

TABLE 10  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(dollars in thousands)

	1996	1997	1998	1999
Equalized Value of Real and Personal Property	<u>\$ 22,432,283</u>	<u>\$ 23,920,210</u>	<u>\$ 25,227,651</u>	<u>\$ 27,000,725</u>
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 1,121,614	\$ 1,196,011	\$ 1,261,383	\$ 1,350,036
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes	56,161	57,425	55,575	55,425
Plus: General Obligation Operating Lease	247	128	-	-
Less: Debt Service Funds	<u>(2,882)</u>	<u>(6,688)</u>	<u>(5,281)</u>	<u>(2,918)</u>
Total Amount of Debt Applicable to Debt Margin	53,526	50,865	50,294	52,507
Legal Debt Margin-(Debt Capacity)	<u>\$ 1,068,088</u>	<u>\$ 1,145,146</u>	<u>\$ 1,211,089</u>	<u>\$ 1,297,529</u>
Percent of Debt Capacity Used	4.8%	4.3%	4.0%	3.9%

WAUKESHA COUNTY, WISCONSIN

TABLE 10  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS  
(dollars in thousands)

2000	2001	2002	2003	2004	2005
<u>\$ 29,441,736</u>	<u>\$ 31,816,827</u>	<u>\$ 34,518,445</u>	<u>\$ 37,450,170</u>	<u>\$ 40,939,574</u>	<u>\$ 45,451,031</u>
\$ 1,472,087	\$ 1,590,841	\$ 1,725,922	\$ 1,872,509	\$ 2,046,979	\$ 2,272,552
57,200	58,930	65,085	69,665	71,465	77,150
-	-	-	-	-	-
<u>(2,974)</u>	<u>(3,529)</u>	<u>(3,491)</u>	<u>(3,207)</u>	<u>(3,003)</u>	<u>(3,018)</u>
54,226	55,401	61,594	66,458	68,462	74,132
<u>\$ 1,417,861</u>	<u>\$ 1,535,440</u>	<u>\$ 1,664,328</u>	<u>\$ 1,806,051</u>	<u>\$ 1,978,517</u>	<u>\$ 2,198,420</u>
3.7%	3.5%	3.6%	3.5%	3.3%	3.3%

**WAUKESHA COUNTY, WISCONSIN**  
**TABLE 11**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

<b>Governmental Unit</b>	<b>Outstanding Debt As of March 1, 2006</b>	<b>% of Debt Within County</b>	<b>Amount Debt Within County</b>
<b>DIRECT DEBT</b>			
Waukesha County	77,150,000	100.00%	77,150,000
<b>TOTAL DIRECT DEBT</b>			<b>\$ 77,150,000</b>
<b>OVERLAPPING DEBT</b>			
<b>Cities:</b>			
Brookfield	58,118,699	100.00%	58,118,699
Delafield	10,773,010	100.00%	10,773,010
Milwaukee	782,565,000	0.07%	547,796
Muskego	21,924,461	100.00%	21,924,461
New Berlin	31,920,721	100.00%	31,920,721
Oconomowoc	18,240,000	100.00%	18,240,000
Pewaukee	18,334,254	100.00%	18,334,254
Waukesha	72,775,107	100.00%	72,775,107
<b>Total All Cities</b>			<b>\$ 232,634,048</b>
<b>Towns:</b>			
Brookfield	7,696,483	100.00%	7,696,483
Delafield	261,648	100.00%	261,648
Eagle	7,180	100.00%	7,180
Genesee	1,438,749	100.00%	1,438,749
Lisbon	2,685,857	100.00%	2,685,857
Merton	104,133	100.00%	104,133
Mukwonago	355,318	100.00%	355,318
Oconomowoc	3,135,000	100.00%	3,135,000
Ottawa	23,254	100.00%	23,254
Summit	997,426	100.00%	997,426
Vernon	570,000	100.00%	570,000
Waukesha	365,753	100.00%	365,753
<b>Total All Towns</b>			<b>\$ 17,640,801</b>
<b>Villages:</b>			
Big Bend	623,621	100.00%	623,621
Butler	2,522,375	100.00%	2,522,375
Chenequa	834,594	100.00%	834,594
Dousman	40,080	100.00%	40,080
Eagle	59,427	100.00%	59,427
Elm Grove	16,273,863	100.00%	16,273,863
Hartland	6,940,000	100.00%	6,940,000
Lac LaBelle	2,491,807	100.00%	2,491,807
Lannon	1,535,000	100.00%	1,535,000
Menomonee Falls	63,082,297	100.00%	63,082,297
Merton	1,531,861	100.00%	1,531,861
Mukwonago	15,242,931	100.00%	15,242,931
Nashotah	184,612	100.00%	184,612
North Prairie	2,326,302	100.00%	2,326,302
Oconomowoc Lake	570,000	100.00%	570,000
Pewaukee	1,545,000	100.00%	1,545,000
Sussex	19,351,194	100.00%	19,351,194
Wales	1,726,594	100.00%	1,726,594
<b>Total All Villages</b>			<b>\$ 136,881,558</b>

WAUKESHA COUNTY, WISCONSIN

TABLE 11  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt As of March 1, 2005	% of Debt Within County	Amount Debt Within County
<b>School Districts:</b>			
Arrowhead UHS	21,960,648	100.00%	\$ 21,960,648
East Troy	10,845,830	0.39%	42,299
Elmbrook	22,640,000	100.00%	22,640,000
Hamilton	28,705,000	100.00%	28,705,000
Hartland-Lakeside J3	13,140,337	100.00%	13,140,337
Kettle Moraine	23,870,000	100.00%	23,870,000
Lake Country	5,370,000	100.00%	5,370,000
Menomonee Falls	9,790,000	100.00%	9,790,000
Merton Community	4,245,000	100.00%	4,245,000
Mukwonago	19,300,000	99.97%	19,294,210
Muskego-Norway	45,225,000	100.00%	45,225,000
New Berlin	53,325,000	100.00%	53,325,000
North Lake	2,760,000	100.00%	2,760,000
Oconomowoc Area	15,280,000	100.00%	15,280,000
Palmyra-Eagle	17,104,559	48.98%	8,377,813
Pewaukee	26,418,305	100.00%	26,418,305
Richmond	4,171,991	100.00%	4,171,991
Stone Bank	3,080,000	100.00%	3,080,000
Swallow	5,420,000	100.00%	5,420,000
Waukesha	22,890,000	100.00%	22,890,000
West Allis	25,158,000	6.42%	1,615,144
<b>Total All School Districts</b>			<b>\$ 337,620,747</b>
<b>Sanitary Districts</b>			
Ashippun Lake	322,463	100.00%	322,463
Blackhawk	455,000	100.00%	455,000
Town of Brookfield #4	1,000,000	100.00%	1,000,000
Mary Lane	860,000	100.00%	860,000
Little Muskego Lake	168,155	100.00%	168,155
Okauchee Lake	218,392	100.00%	218,392
School Section Lake	243,799	100.00%	243,799
Milwaukee Metropolitan Sewerage District	678,620,338	0.04%	271,448
<b>Total Sanitary Districts</b>			<b>\$ 3,539,257</b>
<b>Technical College Districts</b>			
Milwaukee Area	55,035,000	0.44%	242,154
Waukesha	31,505,000	100.00%	31,505,000
<b>Total Technical College Districts</b>			<b>\$ 31,747,154</b>
<b>TOTAL OVERLAPPING DEBT</b>			<b>\$ 760,063,565</b>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 837,213,565</b>

Source: Survey of Underlying Governmental Units conducted by Robert W. Baird & Co. as of March, 2006.

**WAUKESHA COUNTY, WISCONSIN**

TABLE 12  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS

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<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) (\$000's) Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Public School Enrollment</b>	<b>(3) Private School Enrollment</b>	<b>(4) Unemployment Rate</b>
1996	334,077	\$10,691,466	\$32,003	58,083	13,430	2.5%
1997	341,338	\$11,657,717	\$34,153	58,249	13,379	2.6%
1998	345,440	\$12,579,543	\$36,416	58,504	14,025	2.3%
1999	350,273	\$13,546,458	\$38,674	59,145	14,081	2.1%
2000	360,767	\$14,806,238	\$41,041	59,279	14,087	2.5%
2001	363,571	\$14,847,512	\$40,838	59,304	14,321	3.3%
2002	368,077	\$15,133,118	\$41,114	60,165	14,026	4.5%
2003	371,189	\$15,423,274	\$41,551	60,746	13,554	4.5%
2004	373,339	*	*	61,831	13,038	3.9%
2005	377,208	*	*	*	*	3.8%

\*Information not yet available.

Sources:

- (1) Fiscal year 2000 is U.S. Census figure; all other figures are estimated by the Wisconsin Department of Administration.
- (2) Bureau of Economic Analysis-US Department of Commerce.
- (3) Wisconsin Department of Public Instruction.
- (4) Wisconsin Department of Industry, Labor and Human Relations, Bureau of Labor Market Information. 2005 figure is preliminary.

# WAUKESHA COUNTY, WISCONSIN

TABLE 13  
TEN LARGEST EMPLOYERS  
2005 AND NINE YEARS PRIOR

Employer	Product/Business	2005			1996		
		Approximate Employment	% of Total	Rank	Approximate Employment	% of Total	Rank
ProHealth Care-formerly Waukesha Memorial Hospital	Health Services	4,964	18%	1	1,906	10%	4
Kohl's Department Stores	Retail, Dist. Center, Headquarters	4,045	15%	2	2,771	15%	2
General Electric Medical Systems	Medical Products	3,976	15%	3	2,600	14%	3
Roundy's	Food Wholesale/Retail	3,593	13%	4			
Quad Graphics	Printing/Headquarters	3,146	12%	5	3,475	18%	1
Target Corporation	Retail Distribution Center	1,623	6%	6	1,278	7%	8
Waukesha School District	Education	1,508	6%	7	1,472	8%	6
SBC (Ameritech)	Communications	1,478	5%	8			
Community Memorial Hospital	Health Services	1,474	5%	9	1,182	6%	10
Walmart Corporation	Retail	1,425	5%	10			
Waukesha County	Government				1,322	7%	7
Waukesha County Technical College	Post Secondary Education				1,239	6%	9
Cooper Power Systems (RTE)	Power Transformers				1,659	9%	5
Total		27,232	100%		18,904	100%	

SOURCE: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
January, 2006 and February, 1997 employer inquiry updates

WAUKESHA COUNTY, WISCONSIN

TABLE 14  
FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

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Functional Areas:	1996	1997	1998	1999
Justice and public safety	456.00	463.50	456.5	459.75
Health and human services	426.50	425.78	421.93	425.29
Environment, parks and education	150.66	152.30	153.16	155.16
Public works	165.50	167.50	167.50	168.50
General government	<u>123.95</u>	<u>127.15</u>	<u>129.40</u>	<u>129.40</u>
Total Regular Positions County-Wide	1,322.61	1,336.23	1,328.49	1,338.10
Temporary Extra Help	*	*	*	119.37
Overtime	<u>*</u>	<u>*</u>	<u>*</u>	<u>26.43</u>
Total Position Equivalents	1,322.61	1,336.23	1,328.49	1,483.90

\*Information not available.

Source: Waukesha County Budget Office

WAUKESHA COUNTY, WISCONSIN

TABLE 14  
FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

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<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005 Budget</u>
463.75	469.75	468.25	473.85	492.10	515.99
419.00	425.44	427.64	424.83	430.17	429.03
150.63	151.63	151.63	153.75	153.00	153.00
169.50	169.50	166.50	163.50	162.50	160.75
<u>130.15</u>	<u>133.15</u>	<u>132.38</u>	<u>128.55</u>	<u>127.75</u>	<u>127.80</u>
1,333.03	1,349.47	1,346.40	1,344.48	1,365.52	1,386.57
112.61	117.50	130.34	125.78	117.14	122.33
<u>32.04</u>	<u>32.34</u>	<u>26.89</u>	<u>26.71</u>	<u>23.48</u>	<u>24.13</u>
1,477.68	1,499.31	1,503.63	1,496.97	1,506.14	1,533.03

**WAUKESHA COUNTY, WISCONSIN**

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

	1996	1997	1998	1999
<b>JUSTICE AND PUBLIC SAFETY</b>				
Jail Bookings	8,110	9,022	8,622	8,875
Average Daily Population - Jail	246	271	281	298
Average Daily Population - Huber Facility	224	226	236	253
<b>HEALTH AND HUMAN SERVICES</b>				
Economic Services/Support Program				
Unduplicated Cases (a)	*	4,277	4,221	4,499
Mental Health Center Days of Care	6,024	6,208	5,761	6,201
<b>PARKS &amp; LAND USE</b>				
Daily Entrance Stickers	55,400	56,056	58,026	63,030
Annual Stickers	4,545	4,815	5,405	6,750
Annual Boat Launch Stickers	*	428	415	506
Daily Boat Launches	*	20,835	18,888	17,640
<b>PUBLIC WORKS</b>				
Building Operations:				
Electricity Consumption (Kilowatt-Hours)	12,455,394	12,307,710	12,354,567	12,093,828
Natural Gas Consumption (Therm)	806,546	773,353	594,774	646,887
Water Consumption (Gallons)	31,094,500	33,959,100	35,101,600	33,895,200
Transportation:				
Centerline Miles of Road Maintained				
County	385	385	385	385
State	241	241	241	241
Airport:				
Based Aircraft	179	187	191	202
Annual Operations (takeoffs & landings)	75,310	95,792	98,630	105,776

\* Information not available

(a) Unduplicated counts are available only on a monthly basis. This represents the month of December

Source: Waukesha County Budget Division

WAUKESHA COUNTY, WISCONSIN

TABLE 15  
MISCELLANEOUS OPERATING INDICATORS  
LAST TEN FISCAL YEARS

2000	2001	2002	2003	2004	2005
8,709	8,738	8,499	9,337	10,869	9,310
306	307	337	329	291	333
269	252	264	266	266	269
5,189	5,758	6,752	8,009	8,901	9,505
6,030	7,315	7,127	8,055	6,527	7,211
64,000	75,960	76,234	67,897	65,282	75,391
6,100	5,835	5,839	5,643	7,311	7,685
500	455	454	486	495	486
17,500	16,237	15,783	15,795	16,223	15,266
12,188,096	12,040,686	12,074,318	11,372,118	11,847,394	14,719,569
652,000	599,220	646,256	589,673	577,855	540,278
37,308,400	37,706,400	36,533,900	29,857,500	35,977,200	38,186,300
385	385	387	390	390	398
241	241	241	245	245	250
215	225	225	225	225	225
95,519	105,635	102,891	101,418	98,804	91,024

**WAUKESHA COUNTY, WISCONSIN**

TABLE 16  
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

	1996	1997	1998	1999
<b>JUSTICE AND PUBLIC SAFETY</b>				
Correction Facility Capacities				
Huber Facility	326	326	326	326
County Jail	258	306	306	306
<b>PARKS, ENVIRONMENT, EDUCATION, AND LAND USE</b>				
Number of County Parks	6	6	6	7
Park Acreage:				
Developed	2,774	2,774	2,774	2,947
Undeveloped	2,966	3,241	3,241	3,504
County Golf Courses	3	3	3	3
Ice Arenas	2	2	2	2
Nature Center	1	1	1	1
Exposition Center	1	1	1	1
<b>PUBLIC WORKS</b>				
Centerline Miles of County Roads	385	385	385	385
Traffic Signals	28	34	38	43
Bridges	47	48	49	50
Active Vehicles in Vehicle Replacement Plan	*	*	361	363
Airport:				
Number of Runways	2	2	2	2

\* Information not available.

WAUKESHA COUNTY, WISCONSIN

TABLE 16  
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA  
LAST TEN FISCAL YEARS

2000	2001	2002	2003	2004	2005
326	326	326	326	326	326
306	306	306	306	306	469
7	7	7	7	8	8
2,910	2,910	2,910	3,160	3,160	3,160
3,021	4,005	4,450	4,534	4,915	5,145
3	3	3	3	3	3
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
385	385	387	390	390	396
54	58	63	74	78	82
51	51	52	52	53	60
365	364	370	367	384	384
2	2	2	2	2	2

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